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From:

Sent: Monday, September 22, 2008 7:33:08 AM

To:

Cc:

Subject: RE: 509(a)(3)

I have forwarded this to my colleagues and who are more familiar with section 509(a)(3) than I am. mentioned that if this is a type 3 supporting organization under the Pension Protection Act of 2006, such an interest likely will be subject to section 4943 excess business holding provisions, but would still have 5 years to dispose of the interest. Also 4943 can apply to type 1 and 2 supporting organizations in certain circumstances. I still have to address your prior email and will try to this week.